

Iowa Fuel Tax News

Volume 1, Issue 1



January 1999

This is the first issue of the *Iowa Fuel Tax News*. It will be published on a semi-annual basis unless the need arises to publish it more frequently. If there are issues you would like to see included in this newsletter or on the department's website, please let us know.

***Dale Thede,
Program Mgr., Motor Fuel Taxes***

Address change or cancellation

Check the box "if new address" at the top of your monthly return to correct your address. Cross out the prior information and print the new address or write or fax the motor fuel tax unit.

If you have a new federal ID number, you will need to reapply for a new license.

If you are going out of business, please send written notification, including the permit number, last date of business and the reason why.

No tax due

Returns are due every month, even if there is no activity.

Statutes and Rules

Visit our website for up-to-date motor fuel statutes and rules. See page 2 for our website address.

Kerosene

Iowa did not follow the federal changes for kerosene. Kerosene is not subject to Iowa fuel tax at the terminal rack. Kerosene is only taxable if blended with other special fuels for use in a motor vehicle with a diesel engine.

Terminals should be reporting all kerosene leaving the rack on their Terminal Report and Terminal Schedule of Disbursements.

Errors found in Electronic Funds Transfer (EFT) Filing

TAX PERIOD - When calling in use the Tax Period date on your return. For example, using 03-28-99 rather than 03-31-99 may result in a billing. Do not use the date you are calling in the payment or the due date for the return as the tax period date.

LICENSE NUMBER - Please use the correct license number. Failure to do so could result in a billing. If you have 2 license numbers, separate EFT payments are required for each license.

AMENDED RETURNS - Additional amounts due are required to be remitted by EFT.

An EFT call using the ACH debit method must be completed before 4:00 PM Central Time at least one bank working day prior to the due date, to be considered timely. EFT only questions, call 1-800-338-4692.

Didn't receive a return or can't locate it?

If you did not receive a pre-printed monthly return, call the motor fuel unit for assistance *or* call Tax-FAX *or* visit our Web site to receive a blank return. *See page 2 for phone numbers and website addresses.*

Export schedules

Iowa requires each supplier to provide the department export schedules in duplicate and a separate schedule for each state. All suppliers must meet this requirement.

Export schedules need to specify to which state the fuel is being sent, along with all the appropriate detail as specified on form 81-015 (Schedule of Disbursements).

This information is needed for full accountability of products leaving Iowa. It is supplied to other states so they can verify that tax is properly paid on all products.

CURRENT TAX RATES per gallon

Gasoline	20¢
Gasohol	19¢
Alcohol	19¢
Aviation Gas	08¢
Aviation Jet Fuel	03¢
Undyed Diesel	22.5¢
LPG	20¢
CNG	16¢/100 cu. ft.

Iowa fuel tax rates have not changed since 1989.

TAXPAYER ASSISTANCE

BY TELEPHONE

Motor Fuel Unit

Dave Lanham at 515-242-6033

Julie Stokke at 515-281-6447

BY MAIL

Iowa Dept. of Revenue & Finance
Compliance Division

Fuel Tax Unit

PO Box 10456

Des Moines IA 50306-0456

FAX:

515-281-3756

EFT HELP LINE

1-800-338-4692

MAIL FUEL TAX RETURNS

Iowa Dept. of Revenue & Finance

PO Box 1792

Des Moines IA 50306-1792

ONLINE TAX RESEARCH LIBRARY

<http://itrl.state.ia.us>

Motor Fuel Tax Code Chapter
452A

Departmental Rules and Regula-
tions - Chapters 67, 68, 69

Various rulings and cases

RECEIVE FORMS BY FAX

Call the department's Tax FAX
number 1-800-572-3943 and follow
the instructions.

*The last five digits are the form
number. Use the guide below to
receive Iowa motor fuel tax forms
by fax:*

Motor Fuel License Application
(Form #98 80 001 2 pages)

Authorization Agreement for EFT
(Form #98 90 302 1 page)

Eligible Purchaser Application
(Form #98 80 011 1 page)

Iowa Fuel Tax Monthly Return
(Form #98 81 010 1 page)

Monthly Return Instructions
(Form #98 81 011 1 page)

Supplier Schedule of Disbursements
(Form #98 81 015 2 pages)

Iowa LPG/CNG Monthly Return
(Form #98 81 022 1 page)

LPG/CNG Monthly Return Instructions
(Form #98 81 021 1 page)

LPG Dealer/User Monthly Report
for Meter Readings
(Form #98 81 022 2 pages)

LPG Consolidated Schedule
(Form #98 81 023 2 pages)

LPG Exemption Certificate
(Form #98 84 025 1 page)

HAPPY NEW YEAR

The Iowa Department of Revenue and
Finance wishes you a happy and
prosperous new year. We thank you
for your cooperation in collecting and
paying motor fuel taxes and filing
reporting forms.

Your efforts are appreciated.

Download Iowa Tax Forms:

<http://www.state.ia.us/government/dr/f>

*The following 1998 Iowa fuel tax
forms are available for download:*

- Motor Fuel License Application
- Authorization Agreement for EFT
- Eligible Purchaser Application
- Iowa Fuel Tax Monthly Return
- Iowa Fuel Tax Monthly Return
Instructions
- Supplier Schedule of Disbursements
- Iowa LPG/CNG Monthly Return
- Iowa LPG/CNG Monthly Return
Instructions
- LPG Dealer/User Monthly Report for
Meter Readings
- LPG Consolidated Schedule
- LPG Exemption Certificate
- FTA Product Code
- Environmental Protection Charge
(EPC) Quarterly Tax Return

The Iowa Fuel Tax News newsletter
is also available on the above
website.

Subscriptions are FREE.

If you receive a duplicate mailing or
would like to subscribe, please call
us at (515) 281-6447.